

FISCAL REPORT FOR RESOURCE AND REFERRAL PROGRAMS

CDFS 2507 Pg. 1 of 1 (06/04)

Mail completed report to:

CALIFORNIA DEPARTMENT OF EDUCATION
Child Development Fiscal Services
 1430 N Street, Suite 2213
 Sacramento, CA 95814-5901

REPORTING PERIOD		CONTRACT NUMBER					
MONTH ENDING	YEAR						
		COUNTY		VENDOR CODE			

FULL NAME OF CONTRACTING AGENCY

ANALYST

SECTION I - REVENUE

	COLUMN A CUMULATIVE PRIOR PERIOD (Col. C Prior Report)	COLUMN B CURRENT PERIOD	COLUMN C CUMULATIVE FISCAL YEAR (Col. A + Col. B)
RESTRICTED PROGRAM INCOME Restricted income for operating costs	\$	\$	\$
Maintenance of Effort			
Other (<i>specify</i>)			
SUBTOTAL			
TRANSFER FROM RESERVE			
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			
NON-RESTRICTED INCOME: Other (<i>specify</i>)			
TOTAL REVENUE	\$	\$	\$

SECTION II - EXPENSES

REIMBURSABLE EXPENSES			
1000 Certificated Salaries	\$	\$	\$
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (<i>program-related</i>)			
6500 Equipment Replacement (<i>program-related</i>)			
Depreciation or Use Allowance			
Indirect Costs (Rate: _____%; included in Admin cost)			
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses (<i>specify</i>)			
TOTAL EXPENSES	\$	\$	\$

COMMENTS: Attach an additional sheet to further explain information contained in this report.

CERTIFICATION-- I hereby certify that, to the best of my knowledge and belief, the information in this report is accurate and complete.	SIGNATURE OF AGENCY DESIGNEE (<i>Original Signature Only</i>)		TELEPHONE () EXT.	DATE
	AGENCY FISCAL CONTACT		TITLE	TELEPHONE () EXT.

Contractors Required to File This Report: Child Care and Development contractors providing Resource and Referral services.

Report Deadlines: Reports must be submitted in accordance with the Child Care and Development contract Funding Terms and Conditions (FT & C) and Program Requirements. Monthly reporting is required by contractors who are on Conditional or Provisional status. All other contractors shall submit reports according to the timelines listed below:

<u>Period Ending</u>	<u>DUE to be RECEIVED in CDFS (NOT POSTMARKED)</u>
September 30	October 20
December 31	January 20
March 31	April 20
June 30	July 20

To be valid, a report must be complete and signed. (Please note that only original signatures are acceptable.) Invalid reports or reports not received in the Child Development Fiscal Services Unit by the 20th of the month following the end of the reporting period will be deemed delinquent and all subsequent apportionments will be withheld until reporting requirements have been met.

How This Report is Filed: The submission of the report is the responsibility of the contractor. The principal administrative officer may delegate responsibility for completion of the report to staff members, but the agency's Board is responsible for the accurate and timely completion of the report. The agency designee **must sign** the report, and it must be **received** by the Child Development Fiscal Services Unit on or before the due date.

INSTRUCTIONS

Use only Columns B and C for the first report of the fiscal year. Column A remains blank. Beginning with the second report, Column C of the previous report is entered in Column A. Adjustments should be made in Column A and reasons for the adjustments stated in the Comments Section or on a separate sheet of paper. **DO NOT USE NEGATIVE FIGURES IN ANY OF THE COLUMNS.** Column B must show the total for the current reporting period only. Column C is the total of Columns A and B.

SECTION I – REVENUE: Report all revenue for the program. Do not report Child Development contract payments received from the California Department of Education.

RESTRICTED INCOME FOR OPERATING COSTS – Report income received when the donor restricts the use of the funds for goods, services, or other operating costs reimbursable by the California Department of Education in the current program year.

MAINTENANCE OF EFFORT – Report Maintenance of Effort funds received by the program, which are restricted for child care operating costs, in the current fiscal year. Do not report nonrestricted Maintenance of Effort funds here; report them under “Other Income.”

TRANSFER FROM RESERVE FUND – Report the amount of funds transferred from the reserve fund and used for reimbursable allowable expenses. Be sure to include corresponding expenses in Section II.

INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS – Report only interest earned on payments advanced for this contract. Interest earned on non-contract funds should be reported under “Other Income.”

SECTION II – EXPENSES: Report all expenses.

Title 5, Section 18063 regulations require that “Contractors shall report all expenditures on an accrual basis.” Report costs as they occur rather than when they are actually paid.

EQUIPMENT – As specified in the FT & C, purchases for both new and replacement equipment may require prior written approval by the California Department of Education, Child Development Division. Equipment purchases that are not reimbursable should be reported under “Nonreimbursable Expenses.”

DEPRECIATION OR USE ALLOWANCE – See the FT & C for information on calculations.

INDIRECT COSTS – Compute this amount only if you have a written cost allocation plan and only if the indirect cost directly benefits the child development program. Indicate indirect cost rate used. Note that an indirect cost rate may only be applied against reimbursable expenses in budget categories 1000-5000; refer to the FT & C. Rates are subject to audit verification.

NONREIMBURSABLE EXPENSES – Report all nonreimbursable expenses (see the FT & C) for the program. Include accrued nonreimbursable liabilities (but not encumbrances).

Comments: Provide any information, which will assist in understanding unusual circumstances which are reflected in your report, and any changes made to cumulative prior period data. When a correction is necessary, an amended report is not required (except for the June final). Adjustments should be made by reporting the corrected figures in Column A (prior period) of the next report to be filed. **DO NOT USE NEGATIVE FIGURES IN ANY OF THE COLUMNS.** Note in the Comments section that the data in Column A reflect changes from prior reports, so it will be clear that the current data are correct and not a mistake in copying the data from Column C of the prior report. When an amended report is submitted, all pages are required (including an original signature).